

House Bill 1139

By: Representatives Lindsey of the 54<sup>th</sup> and Ashe of the 56<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to  
2 exemptions from sales and use tax, so as to provide for an exemption for a limited period of  
3 time with respect to certain qualified historical and educational attractions; to provide an  
4 effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
8 sales and use tax, is amended by adding a new paragraph immediately following paragraph  
9 (80), to be designated paragraph (80.1), to read as follows:

10 "(80.1)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary,  
11 from the effective date of this paragraph until December 31, 2009, sales of tangible  
12 personal property to, or used in or for the new construction of a qualified historical and  
13 educational attraction.

14 (B) As used in this paragraph, the term: 'qualified historical and educational attraction'  
15 means any tourist attraction facility constructed on or after the effective date of this  
16 paragraph dedicated to representing history through sculpture and art which costs  
17 exceeds \$8 million and is greater than 10,000 square feet of space.

18 (C) Any person making a sale of tangible personal property for the purpose specified  
19 in this paragraph shall collect the tax imposed on this sale unless the purchaser  
20 furnishes such person with an exemption determination letter issued by the  
21 commissioner certifying that the purchaser is entitled to purchase the tangible personal  
22 property without paying the tax;"

23 style="text-align:center">**SECTION 2.**

24 This Act shall become effective upon its approval by the Governor or upon its becoming law  
25 without such approval.

- 1 **SECTION 3.**
- 2 All laws and parts of laws in conflict with this Act are repealed.